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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

**SAMUEL S. FUNG and ERIC AARON
LIGHTER,**

Defendants.

No. CR 05-00215-EJD

UNITED STATES' WITNESS LIST

Trial Date: October 3, 2011
Time: 9:00 a.m.
Court: Hon. Edward J. Davila

The United States, by and through Melinda Haag, United States Attorney, Blake D. Stamm, Assistant United States Attorney, Charles A. O'Reilly and Katherine L. Wong, Trial Attorneys for the United States Department of Justice, Tax Division, hereby submits this Witness List with brief, non-exhaustive, summaries of the anticipated testimony for each witness in the United States' case-

1 in-chief. The United States reserves the right to supplement and revise this witness list as trial
2 preparations continue.

3 Kenneth Bonano, Andrew Harrison and Mary Hicock, Special Agents with the Internal
4 Revenue Service (IRS), will testify regarding their contacts with various victims, associates of the
5 defendants and defendants, and authenticate documents sent to them by defendants.

6 Dennis Brown , a Revenue Agent with the IRS, will testify about details of the IRS
7 investigation of National Trust Services (NTS) and Defendant Samuel S. Fung as they relate to the
8 case. Revenue Agent Brown will also testify about contacts with various victims, associates of the
9 defendants and defendants.

10 Kristin Emminger, a Revenue Agent with the IRS, will testify about abusive trust packages
11 like those sold by NTS.

12 Charles Tonna, a Revenue Agent with the IRS, will testify as a summary witness regarding
13 the tax calculations based upon the evidence presented at trial.

14 If the tax loss is contested, the following IRS Revenue Agents, Revenue Officer, and District
15 Counsel, who conducted IRS examinations and reviews of the clients of Defendants Fung and
16 Lighter, will testify regarding their examinations and conclusions regarding the tax consequences of
17 the tax returns filed related to this case: D. Armstrong; Lynn Buckley; Colin Campbell; Sherron
18 Crowley; William Maier; Rebecca McKenzie-Young, Caroline Nakajima; Toan Nguyen; Dean
19 Oeser; Richard Rodriguez; Louis Simonowitz; John Strate; Janice Tobin; and Manson Wong.

20 The following individuals, each a client of either one or both of the defendants, will testify
21 regarding their experiences with NTS, Fountainhead, tax return preparation services provided by
22 either or both defendants, and the IRS examinations of their tax returns, and the consequences of
23 their reliance upon defendants: John Allmen; Jean-Paul Bourdier; Donald Brockhage; Mary Ellen
24 Brockhage; Elaine Campbell; Eric Chamness; Harris Clemes; Joyce and William Garvey; Irwin and
25 Susan Gootnick; Patricia Habura; Ralph Habura; Catherine Haney; Steve McKenzie; Marianne
26 Menges; Joyce Pendergraft; Riley Pendergraft; Shah Shahajahan; and Minh-Ha Trinh.

27 Malcolm Brock, Robert Shaw and Susan Stroebel will testify regarding their direct
28 experience with defendants in the defendants' interactions with Morris Brock and Catherine Haney,

1 including representations defendants made to Brock and Haney.

2 The following individuals will testify regarding their efforts to work with defendants' clients
3 and the IRS in straightening out the defendants' clients tax situations: Thomas Bacon; Gordon
4 Lindstrom; and Brian Sullivan.

5 Jayesh Patel, owner of Postal Connection, will testify regarding the rental of a mailbox to
6 Defendant Fung.

7 Absent stipulations, the following individuals will authenticate transcriptions made of
8 defendants' statements during various court-related proceedings: Juvelynn Fagaragan; Susan
9 Stedman; Melanie Vizenor; Dennis Yankee; and James Yeomans.

10 Absent stipulations, the following individuals will testify as a custodian of records for the
11 entities identified, and will also testify as to their review of records related to the defendants: Brian
12 Moriki (First Hawaiian Bank); Tara Pinson (T-Mobile); Deborah Santistevan (Q-West); Barbara
13 Smith (Sprint Nextel). Also, a representative of the following institutions may be called to
14 authenticate records absent stipulations: Bank of America; California Department of Motor Vehicles;
15 Charles Schwab; Internal Revenue Service; San Francisco Office of the Assessor Smith Barney;
16 State of Hawaii Business Registration Division; State of Oregon; Wells Fargo Bank.

17 DATED: September 6, 2011

18 Respectfully submitted,

19 MELINDA HAAG
20 United States Attorney

21 /s/ Blake D. Stamm
22 BLAKE D. STAMM
23 Assistant U.S. Attorney

24 /s/ Charles A. O'Reilly
25 CHARLES A. O'REILLY
26 Trial Attorney

27 /s/ Katherine L. Wong
28 KATHERINE L. WONG
Trial Attorney

CERTIFICATE OF SERVICE

I hereby certify that on the 6th day of September 2011, I electronically transmitted the foregoing document to the Clerk of Court using the ECF system for filing and transmittal of a Notice of Electronic Filing to the following ECF registrants:

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